

The court incorporates by reference in this paragraph and adopts as the findings and orders of this court the document set forth below.



/S/ RUSS KENDIG

Russ Kendig
United States Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION
CANTON, OHIO

IN RE:)	CASE NO.	05-65317
)		
ELKINS, MELINDA)	CHAPTER 7	
)		
DEBTOR)	JUDGE RUSS KENDIG	
)		
)	ORDER RE:	
)	<u>MOTION TO DISTRIBUTE</u>	
)	<u>FUNDS TO DEBTOR PRIOR</u>	
)	<u>TO APPROVAL OF FINAL</u>	
)	<u>REPORT</u>	

This matter comes before the Court upon the Motion of the Chapter 7 Trustee, Anne Piero Silagy, for an Order authorizing her to distribute funds to Debtor prior to approval of the Final report.

Upon consideration of the Motion, the Court finds that notice was served in accordance with the Federal Rules of Bankruptcy Procedure and that no objections to the Motion were timely filed and served. The Court has reviewed the Motion and further finds that the grounds stated in the motion to be well taken.

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Chapter 7 Trustee, Anne Piero Silagy, is hereby authorized to distribute the sum of \$100,000.00 to the Debtor.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that should the funds on hand be insufficient to pay all creditors and administrative costs in full, or be insufficient to challenge the IRS determination and/or audit, the Debtor will be required to reimburse the estate to the extent of any shortage and/or to continue any such challenges.

#

Submitted by

/s/Anne Piero Silagy
Anne Piero Silagy, Esq.
Chapter 7 Trustee
220 Market Ave South, Suite 900
Canton, Ohio 44702

SERVICE LIST

Melinda Elkins
104 Fudge Ave
Eaton, Ohio 45320

Michele Berry
114 E. 8th Street
Cincinnati, OH 45202

Loevy & Loevy
Suite 100
312 North May Street
Chicago, Illinois 60607

Loevy and Loevy
312 North May St
Ste #100
Chicago, IL 60607

Roetzel & Andress
222 S Main St
Akron, OH 44308

Internal Revenue Service
Insolvency Group
1240 East Ninth Street
Room 457
Cleveland, OH 44199

Internal Revenue Service
PO Box 21126
Philadelphia, PA 19114

United States Attorney's Office
Carl B. Stokes United States Courthouse
801 West Superior Ave. Suite 400
Cleveland, OH 44113-1852

Attorney General of the United States
US Department of Justice Tax Division
Civil Trial Section Northern Division
PO Box 55, Ben Franklin Station
Washington, DC 20044

Attorney General Office
Collection Enforcement Section
Attn: Bankruptcy Staff
150 E. Gay Street, 21st floor
Columbus, Ohio 43215

Ohio Dept of Taxation
Attn: Bankruptcy Division
P.O. Box 530
Columbus, Ohio 43216-0530

- Warner Mendenhall warnermendenhall@hotmail.com, bcyecfnotify@rushpost.com
- John J Rutter jrutter@ralaw.com
- Bruce R Schrader bschrader@ralaw.com
- Anne Piero Silagy asilagycourt@neo.rr.com, asilagy@ecf.epiqsystems.com
- United States Trustee (Registered address)@usdoj.gov